

**UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO**

In re	X	
	:	
	:	
THE FINANCIAL OVERSIGHT AND	:	PROMESA
MANAGEMENT BOARD FOR	:	Title III
PUERTO RICO	:	
	:	
as representative of	:	Case No. 17-BK-3283 (LTS)
	:	
THE COMMONWEALTH OF PUERTO	:	(Jointly Administered)
RICO <i>et al.</i> ,	:	
	:	
Debtors. ¹	:	
	:	
	X	

**SECOND SUPPLEMENTAL DECLARATION OF
JAMES FELTMAN OF KROLL, LLC, FORMERLY KNOWN AS
DUFF & PHELPS LLC, UNDER 11 U.S.C. §327(a),
FED. R. BANKR. P. 2014(a) AND 48 U.S.C. 2178 (c)**

I, James Feltman, pursuant to section 1746 of title 28 of the United States Code, hereby declare that the following is true to the best of my knowledge:

1. I am a Managing Director of Duff & Phelps, LLC ("D&P" or the "Firm"), now knowns as Kroll, LLC ("Kroll"), which has an office at 55 East 52nd Street, New York, New York

¹ The Debtors in these Title III Cases, along with each Debtor's respective Title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17-BK-3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17-BK-3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17-BK-3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17-BK-3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17-BK-4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority ("PBA") (Bankruptcy Case No. 19-BK-5233-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

10055, and which had been engaged as financial advisor by the Financial Oversight and Management Board for Puerto Rico (the "Board") between January 2018 and May 31, 2019. I submit this second supplemental disclosure declaration ("Second Supplemental Declaration") in conformity with Kroll's prior disclosure commitments and in furtherance of this Court's order, dated March 30, 2022, directing the supplemental disclosures required by the Puerto Rico Recovery Accuracy in Disclosures Act, 48 U.S.C. §2178(c). Dkt. No. 20467.

2. All matters set forth in this Supplemental Declaration are based on Kroll's ongoing review of the Oversight Board's Amended List of Material Interested Parties, my personal knowledge, my review of relevant documents, or information supplied to me by other persons.

3. Attached is a list of all discovered connections to date between Kroll and the Material Interested Parties. As shown on the attached list, all such connections by different Kroll business units are unrelated to the work done by Kroll during its engagement by the Board that ended three years ago in mid-2019.

D&P Remains Disinterested

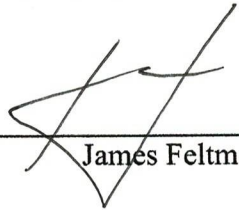
4. This supplemental disclosure does not affect D&P's disinterestedness. The Firm continues to reserve the right to supplement the Firm's disclosures in the event that the Firm discovers any additional connections that require disclosure. If any new relevant facts or relationships are discovered or arise in the future, D&P will continue making reasonable efforts to



identify such further relevant facts or relationships and will file promptly another supplemental declaration.

Pursuant to 28 U.S.C. § 1746.1 declare under penalty of perjury that the foregoing is true and correct.

Executed on May ^{18th} 18, 2022



James Feltman